

EXHIBIT D

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November 11, 2010

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Aaron Blecker
50 Gristmill Lane
Great Neck, NY 11023-1813

**Re: Bernard L. Madoff Investment Securities LLC (BLMIS)
Bankr.S.D.N.Y., No. 08-1789 (BRL)**
Account Names: Arthur Blecker and Sofie Blecker JT/WROS; Aaron Blecker Rev. Trust U/A/D 3/15/07; Aaron Blecker
Account Numbers: 1B0157; 1B0156; 1B0022
Claim Numbers: 003906; 003900; 003907

Dear Mr. Blecker:

We are in receipt of your most recent objection dated October 19, 2010, which you filed in response to Notice of Trustee's Determination for Account No. 1B0157 dated September 29, 2010. We have also received your objections to the Notices of Trustee's Determination for Account No. 1B0156 dated May 10, 2010 and 1B0022 (the "1B0022 Determination") dated October 19, 2009 (together, the "Objections").

Each of the claims you filed with the Trustee was denied because the money you withdrew from each of your accounts equaled or exceeded the amount of money deposited into the account. In the Objections, you claim that you never withdrew any funds from any of your accounts with BLMIS. However, according to the books and records of BLMIS, numerous withdrawals were made from Account No. 1B0022, which led to that account being overdrawn by \$61,633.94. These withdrawals are reflected in the itemization of deposits and withdrawals included in the 1B0022 Determination. More importantly, these withdrawals are confirmed by the monthly BLMIS statements sent to you for this account, which we have enclosed as Exhibit A. We have found nothing in BLMIS' books and records indicating that you questioned any of the statements in writing at or close to the time you received them.

In accordance with the money in/money out methodology, the Trustee will only give credit for an inter-account transfer where the transferor account had sufficient principal to effectuate the transfer. Since there was no remaining principal in Account No. 1B0022, the transfer from that account to Account No. 1B0156 on April 24, 1997

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was adjusted to zero.

We have also enclosed as Exhibit B an itemization of deposits and withdrawals for Account No. 1B0023, entitled Arthur and Sofie Blecker JT/WROS, the predecessor account which was used to fund Account No. 1B0157. As you can see, withdrawals were made from the former account as well. Similar to Account No. 1B0022 discussed above, this account was overdrawn due to the numerous withdrawals. Since the account had no remaining principal, the transfer from this account to Account No. 1B0157 on April 24, 1997 was adjusted to zero.

Since Account Nos. 1B0156 and 1B0157 were funded solely with transfer deposits from accounts which had no remaining principal, neither of these accounts ever had any principal. Therefore, the Trustee denied your claims for these accounts.

In regard to your request for a hearing, to date, no hearings have been scheduled on specific objections to the Trustee's claims determinations other than a hearing to determine the meaning of "net equity" under the Securities Investor Protection Act (SIPA) that was held on February 2, 2010 and a hearing on the Customer issue held on October 19, 2010 for those claimants that invested in feeder funds. After this Court's Order of March 8, 2010, in which it upheld the Trustee's methodology for determining net equity, and taking into account appeals of that decision as authorized by the Second Circuit on June 16, 2010, as well as any decision regarding the Customer issue, we will consider how to proceed with the many objections that we have received. That will occur in due course with respect to your objections to the above-referenced claims, which will be handled under the same procedures as other objections filed in this case.

Should you have further questions, please feel free to contact me.

Sincerely,



Daniel Evan Clarkson

Enclosures

Account Information

Account Number: **1B0023**

Name: **ARTHUR BLECKER**
& SOFIE BLECKER J/T WROS

- Table 1 -

DEPOSITS

DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
3/31/1981	ALIX: 3/31/1981 Equity	\$42,350.33	\$42,350.33
2/18/1983	TRANS FROM A & A	\$35,000.00	\$35,000.00
9/16/1983	CHECK PFD SER D CONV \$7.75	\$70,000.00	\$70,000.00
9/16/1983	CHECK PFD SER D CONV \$7.75	\$30,000.00	\$30,000.00
10/12/1984	CHECK	\$100,000.00	\$100,000.00
10/9/1990	CHECK	\$100,000.00	\$100,000.00
Total Deposits:		\$377,350.33	\$377,350.33

WITHDRAWALS

DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
4/16/1981	CHECK	(\$1,574.11)	(\$1,574.11)
6/19/1981	CHECK	(\$1,693.58)	(\$1,693.58)
8/6/1981	CHECK	(\$1,189.49)	(\$1,189.49)
10/6/1981	CHECK	(\$1,798.73)	(\$1,798.73)
11/24/1981	CHECK	(\$1,249.39)	(\$1,249.39)
1/6/1982	CHECK	(\$1,190.63)	(\$1,190.63)
3/2/1982	CHECK	(\$1,573.63)	(\$1,573.63)
5/3/1982	CHECK	(\$1,675.90)	(\$1,675.90)
6/18/1982	CHECK	(\$1,349.22)	(\$1,349.22)
8/24/1982	CHECK	(\$1,585.01)	(\$1,585.01)
10/19/1982	CHECK	(\$1,691.63)	(\$1,691.63)
12/16/1982	CHECK	(\$1,797.01)	(\$1,797.01)
2/15/1983	CHECK	(\$1,567.10)	(\$1,567.10)
4/14/1983	CHECK	(\$1,486.25)	(\$1,486.25)
4/22/1983	CHECK	(\$1,693.25)	(\$1,693.25)
6/7/1983	CHECK	(\$2,170.94)	(\$2,170.94)
7/21/1983	CHECK	(\$2,319.25)	(\$2,319.25)
9/23/1983	CHECK	(\$3,287.75)	(\$3,287.75)
11/16/1983	CHECK	(\$4,984.72)	(\$4,984.72)
1/5/1984	CHECK	(\$5,319.99)	(\$5,319.99)
3/8/1984	CHECK	(\$7,531.23)	(\$7,531.23)
5/9/1984	CHECK BRISTOL MYERS	(\$6,651.28)	(\$6,651.28)
7/17/1984	CHECK CSX CORP	(\$7,089.00)	(\$7,089.00)

9/13/1984	CHECK HOUSEHOLD INTL	(\$5,654.50)	(\$5,654.50)
10/31/1984	CHECK KATY INDUSTRIES	(\$5,818.54)	(\$5,818.54)
1/8/1985	CHECK ETHYL	(\$11,085.00)	(\$11,085.00)
2/22/1985	CHECK ATLANTIC RICHFIELD	(\$8,839.87)	(\$8,839.87)
4/25/1985	CHECK AMR CORP	(\$10,403.43)	(\$10,403.43)
6/11/1985	CHECK INTERCO	(\$7,371.58)	(\$7,371.58)
8/8/1985	CHECK ASSOC DRY GOODS	(\$11,095.17)	(\$11,095.17)
9/26/1985	CHECK TEXTRON	(\$6,484.27)	(\$6,484.27)
11/12/1985	CHECK VIACOM	(\$8,829.20)	(\$8,829.20)
1/15/1986	CHECK WOOLWORTH	(\$11,096.11)	(\$11,096.11)
3/17/1986	CHECK WETTERAU	(\$10,392.02)	(\$10,392.02)
5/27/1986	CHECK FMC	(\$10,313.75)	(\$10,313.75)
7/14/1986	CHECK GTE CORP	(\$7,773.88)	(\$7,773.88)
8/21/1986	CHECK INTERCO	(\$6,929.43)	(\$6,929.43)
10/15/1986	CHECK SUN	(\$8,842.64)	(\$8,842.64)
11/24/1986	CHECK TRW	(\$7,805.00)	(\$7,805.00)
2/5/1987	CHECK HOLIDAY CORP	(\$11,090.00)	(\$11,090.00)
4/7/1987	CHECK ANHEUSER BUSCH	(\$11,786.82)	(\$11,786.82)
6/10/1987	CHECK TRANSCO CO	(\$10,393.61)	(\$10,393.61)
8/21/1987	CHECK AGS COMPUTERS	(\$11,037.61)	(\$11,037.61)
10/26/1987	CHECK GROLIER	(\$11,717.22)	(\$11,717.22)
1/26/1988	CHECK	(\$10,396.92)	(\$10,396.92)
3/24/1988	CHECK ADVANCED SYSTEMS	(\$11,087.09)	(\$11,087.09)
5/25/1988	CHECK INTERCO	(\$11,778.76)	(\$11,778.76)
8/8/1988	CHECK AMFAC	(\$10,400.46)	(\$10,400.46)
10/12/1988	CHECK COMPAQ COMPUTERS	(\$11,048.11)	(\$11,048.11)
12/5/1988	CHECK PNC FINL	(\$8,832.87)	(\$8,832.87)
2/3/1989	CHECK GENERAL CINEMA	(\$10,400.48)	(\$10,400.48)
4/11/1989	CHECK	(\$11,090.99)	(\$11,090.99)
6/20/1989	CHECK DURR FILLAUE MED	(\$11,739.06)	(\$11,739.06)
8/15/1989	CHECK INLAND	(\$10,398.73)	(\$10,398.73)
10/20/1989	CHECK AMERICAN MAIZE	(\$11,062.73)	(\$11,062.73)
12/11/1989	CHECK COLUMBIA PICTURES	(\$8,840.00)	(\$8,840.00)
2/16/1990	CHECK WESTINGHOUSE	(\$10,347.18)	(\$10,347.18)
4/20/1990	CHECK SEAGULL	(\$11,089.81)	(\$11,089.81)
6/25/1990	CHECK SUN MICROSYSTEMS	(\$11,759.92)	(\$11,759.92)
8/28/1990	CHECK IMMUNEX	(\$10,393.02)	(\$10,393.02)
11/5/1990	CHECK AMERICAN FILM	(\$11,094.75)	(\$11,094.75)
12/27/1990	CHECK PFIZER	(\$11,960.08)	(\$11,960.08)
3/7/1991	CHECK MEDCO	(\$14,130.22)	(\$14,130.22)
5/13/1991	CHECK XOMA	(\$13,172.52)	(\$13,172.52)
7/11/1991	CHECK HEALTH SOUTH	(\$12,364.06)	(\$12,364.06)

7/17/1991	CXL CHECK 07/11/91	\$12,364.06	\$12,364.06
7/17/1991	CHECK HEALTH SOUTH	(\$12,364.06)	(\$12,364.06)
7/22/1991	CHECK LIBERTY NATL	(\$1,375.28)	(\$1,375.28)
9/5/1991	CHECK THERMO	(\$11,312.11)	(\$11,312.11)
11/13/1991	CHECK CHAMBERS	(\$13,180.47)	(\$13,180.47)
12/27/1991	CHECK PHL CORP	(\$9,241.95)	(\$9,241.95)
3/5/1992	CHECK LIEBERT	(\$15,053.00)	(\$15,053.00)
4/28/1992	CHECK FLEET NORSTAR	(\$9,877.30)	(\$9,877.30)
6/16/1992	CHECK PEP BOYS	(\$10,000.40)	(\$10,000.40)
8/21/1992	CHECK HOME DEPOT	(\$15,049.19)	(\$15,049.19)
10/6/1992	CHECK TIME WARNER	(\$9,918.75)	(\$9,918.75)
11/12/1992	CHECK AL LABS	(\$4,124.69)	(\$4,124.69)
1/6/1993	CHECK STATE STREET	(\$10,542.89)	(\$10,542.89)
2/18/1993	CHECK AMERICAN BRANDS	(\$8,275.59)	(\$8,275.59)
3/17/1993	CHECK MBNA	(\$7,090.00)	(\$7,090.00)
5/20/1993	CHECK DSC COMM	(\$15,115.80)	(\$15,115.80)
6/28/1993	CHECK SOUTHWESTERN BELL	(\$6,617.37)	(\$6,617.37)
8/23/1993	CHECK ANADARKO	(\$12,389.99)	(\$12,389.99)
9/28/1993	CHECK ENRON	(\$6,152.37)	(\$6,152.37)
11/4/1993	CHECK SNAPPLE	(\$6,623.50)	(\$6,623.50)
12/14/1993	CHECK HUFFY	(\$10,627.77)	(\$10,627.77)
2/8/1994	CHECK AMERITECH	(\$4,737.75)	(\$4,737.75)
4/15/1994	CHECK COMCAST	(\$13,284.52)	(\$13,284.52)
5/19/1994	CHECK AUTOZONE	(\$2,372.50)	(\$2,372.50)
6/22/1994	CHECK GEN ELECTRIC	(\$4,270.00)	(\$4,270.00)
8/11/1994	CHECK GEN MOTORS	(\$9,264.56)	(\$9,264.56)
9/19/1994	CHECK CATERPILLAR	(\$3,808.00)	(\$3,808.00)
11/14/1994	CHECK HUDSON FOODS	(\$7,840.79)	(\$7,840.79)
12/14/1994	CHECK AUTO DESK	(\$4,284.50)	(\$4,284.50)
2/7/1995	CHECK PACIFIC	(\$4,759.62)	(\$4,759.62)
3/14/1995	CHECK ALUMINUM	(\$5,252.50)	(\$5,252.50)
5/15/1995	CHECK HOME DEPOT	(\$13,358.99)	(\$13,358.99)
6/16/1995	CHECK MICRON	(\$2,393.00)	(\$2,393.00)
7/27/1995	CHECK KULICKE & SOFFA	(\$10,757.27)	(\$10,757.27)
9/13/1995	CHECK TEXAS INSTRUMENT	(\$3,343.75)	(\$3,343.75)
10/18/1995	CHECK SAFEGUARD	(\$4,305.00)	(\$4,305.00)
11/15/1995	CHECK APPLIED MATERIALS	(\$4,786.25)	(\$4,786.25)
1/4/1996	CHECK DEERE & CO	(\$1,916.62)	(\$1,916.62)
2/14/1996	CHECK FED NAT'L MORTGAGE	(\$5,278.62)	(\$5,278.62)
4/4/1996	CHECK GEN MOTORS CORP	(\$8,655.86)	(\$8,655.86)
5/23/1996	CHECK CENTOCOR	(\$7,224.80)	(\$7,224.80)
6/26/1996	CHECK COCA COLA	(\$7,227.25)	(\$7,227.25)
7/30/1996	CHECK CHRYSLER CORP	(\$3,370.00)	(\$3,370.00)

9/5/1996	CHECK SAFEGUARD	(\$7,231.50)	(\$7,231.50)
10/7/1996	CHECK HERSHEY FOODS	(\$487.00)	(\$487.00)
10/16/1996	CHECK JONES APPAREL	(\$4,341.25)	(\$4,341.25)
11/12/1996	CHECK NEWBRIDGE NETWORKS	(\$5,306.87)	(\$5,306.87)
12/17/1996	CHECK FIRST USA	(\$4,346.87)	(\$4,346.87)
2/19/1997	CHECK DEAN WITTER	(\$7,735.00)	(\$7,735.00)
3/26/1997	CHECK NATIONS BANK	(\$4,371.00)	(\$4,371.00)
4/24/1997	TRANS TO 1B015730	(\$389,846.73)	\$0.00
4/29/1997	CHECK PHILIP MORRIS	(\$4,380.50)	(\$4,380.50)
Total Withdrawals:		(\$1,233,723.79)	(\$843,877.06)
Total deposits less withdrawals:		(\$856,373.46)	(\$466,526.73)